

On page 2, please replace the paragraph beginning at line 26 with the following amended paragraph.

A direct solution to reduce aspect is increasing width of contact width, especially while height of contact window is restricted by heights of semiconductor structures. By the way, because outline of contact window is a main factor that affects how material is filled in the contact window, another conventional contact window is shown in FIG. 1B, where coating layer 12 is formed on surface of wafer 10 and contact window is formed by anisotropic etching. Obviously, step coverage of material 14 is improved and there is no overhang or void if sidewall of contact window is enough lean. No matter how, allowable width of contact window is strongly limited by the increased integration. Because each contact must be isolated with other contacts or semiconductor elements, there is a lowest limitation of distance between each contact and other contacts or semiconductor element. Obviously, width of contact window is limited by specific critical dimension, and then aspect still is increased as thickness of contact window is increased.

X2
On page 4, please replace the paragraph beginning at line 3 with the following amended paragraph.

X3
First embodiment is a method for forming contact window. Provided method comprise following steps: First, form some semiconductor structures on surface of wafer and then form a coating layer surface of wafer, where thickness of coating layer is equal to or higher than height of semiconductor structures. Next, form an over coating layer over coating layer, where etching rate of over coating layer is higher than etching rate of coating layer. Then, form a contact window in both over coating layer and coating layer, where upper part of contact window is outwardly widened.

On page 5, please replace the paragraph beginning at line 6 with the following amended paragraph.